

MAHARASHTRA AGRICULTURAL INCOME TAX ACT, 1962

41 of 1962

[15TH DECEMBER, 1962]

CONTENTS

CHAPTER 1 :- Preliminary

1. Short title, extent and commencement
2. Defenitions
3. Definition of "Previous year"

CHAPTER 2 :- Charge of agricultural income-tax

4. Charge of Agricultural income-tx and rate
5. Scope of total agricultural income

CHAPTER 3 :-Computation of agricultural income-tax and allowances

6. Heads of charge to agricultural income-tax
7. Computation of tax and allowance under the head "Agricultural Income from rent or Revenue."
8. Computation of tax and allowances under the head "Agricultural Income from Agriculture"
9. Income which is partially agricultural and partially from business
10. .
11. Exemption from assessment
12. Preventing of double relief
13. Inclusion to prevent evasion of tax

CHAPTER 4 :- Liability to assessment in special cases

14. Liability of guardian, trustee, agent, receiver or administrator
15. Liability of Court of Wards, Administrator General and Official Trustee, etc.
16. Rateable payment by guardian, trustee, etc.
17. Residuary provisions for computation and recovery of tax under sections 14 and 15
18. Liability in cases of discontinued firms or associations
19. Agents to include persons treated as such

CHAPTER 5 :- Agricultural income-tax authorities and tribunal

20. Agricultural Income-tax Authorities

21. Tribunal

CHAPTER 6 :- Procedure for assessment

22. Return of agricultural income, where the annual income exceeds Rs. 36000 per annum

23. Assessment

24. Tax on deceased person payable by representative

25. Change in constitution a firm or ownership of business

26. Assessment in case of discontinued firm or association

27. Assessment after partition of a Hindu undivided family

28. Cancellation of assessment where cause is shown

29. Penalty for concealment of income

30. Notice of demand

31. Appeal against assessment under this Act

32. Hearing of appeal

33. Procedure of appeal to Tribunal

34. Power of revision by Commissioner

35. Non-appealable orders

36. Court-fee on appeal and application for revision

37. Application of sections 4 and 12 of Limitation Act IX of 1908

38. 38

39. Extension of period of limitation in certain cases

40. Reference to be heard by a bench of the High Court and appeal to lie in certain cases to the Supreme Court

41. Income escaping assessment

42. Provision for rounding off

43. Power to take evidence on oath etc

44. Power to call for information

45. Power to inspect the register of members of any company

46. Accounts

47. Production and inspection of accounts and search of premises

48. Power to collect statistics

CHAPTER 7 :- Recovery of tax and penalties

49. .

50. Mode and time of Recovery

51. Special mode of recovery

52. Recovery of Penalties

CHAPTER 8 :- Refunds

53. Refunds

54. Reciprocal relief in respect of double taxation with other Governments

55. Power to set off amount of refunds against tax remaining payable

56. Power of representatives of deceased person or persons disabled to make claim on his behalf

57. Limitation of claims of refunds

CHAPTER 9 :- Offenses and penalties

- 58. Failure to make payments or deliver returns or statements or allow inspections
- 59. False statement in declaration
- 60. Prosecution to lie at the instance of Commissioner
- 61. Disclosure of information by public servant
- 62. .
- 62A. Publication and disclosure of information respecting assesseees and other persons in public interest
- 63. .
- 64. Cognizance of offenses

CHAPTER 10 :- Miscellaneous

- 65. Appearance before any authority in proceedings
- 66. Place of assessment
- 67. Power to transfer proceeding
- 68. Transfer to defraud revenue void
- 69. Service of notices
- 70. Indemnity
- 71. Bar of suits in Civil Courts
- 72. Power to make rules

MAHARASHTRA AGRICULTURAL INCOME TAX ACT, 1962

41 of 1962

[15TH DECEMBER, 1962]

An Act to provide for the imposition of a tax on agricultural income derived from land situated in the State of Maharashtra WHEREAS, it is expedient to provide for the imposition of a tax on agricultural income derived from land situated in the State of Maharashtra ; It is hereby enacted in the Thirteenth Year of the Republic of India as follows :-

CHAPTER 1

Preliminary

1. Short title, extent and commencement :-

(1) This Act may be called the Maharashtra Agricultural Income-tax Act, 1962

.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall be deemed to have come into force on the 1st day of April 1962.]

2. Defenitions :-

In this Act, unless the context requires otherwise, -

(1) "agricultural income" means,-

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land revenue in the State or is subject to a local rate assessed and collected by the officers of the Government as such;

(b) any income derived from such land by-

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in paragraph (ii) of this sub-clause:

(c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind of any land with respect to which, or the produce of which, any process mentioned in paragraphs (ii) and (iii) of sub-clause (b) is carried on:

Provided that, the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent of revenue or the cultivator, or the receiver of rent-in-kind, by reason of his connection with the land, requires as a dwelling house, or as a store house, or other outbuilding;

(2) "assessee" means a person by whom agricultural income-tax or any other sum of money is payable under this Act and includes-

(a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his agricultural income or the agricultural income of any other person in respect of which he is assessable;

(b) every person who is deemed to be an assessee under any provision of this Act;

- (3) "assessment" includes re-assessment;
- (4) "assessment year" or "year of assessment" means the period of twelve months commencing on the 1st day of April every year;
- (5) "Commissioner" means the person appointed to be the Commissioner of Agricultural Income-tax under section 20;
- (6) "company" means a company as defined in section 3 of the Companies Act, 1956, and includes a company incorporated outside India and which has a place of business in the State which the State Government may, by general or special order, declare to be a company for the purposes of this Act;
- (7) "firm", "partner" and "partnership" have the same meanings respectively assigned to them in the Indian Partnership Act, 1932, but the expression 'partner' shall also include any person who, being a minor, has been admitted to the benefits of partnership;
- (8) "Income-tax Act" means the Income-tax Act, 1961;
- (9) "person" includes-
- (a) an individual,
 - (b) a Hindu undivided family,
 - (c) a company,
 - (d) a firm,
 - (e) an association of persons or a body of individuals, whether incorporated or not, and
 - (f) every artificial juridical person, not falling within any of the preceding sub-clauses;
- (10) "prescribed" means prescribed by rules made under this Act;
- (11) "principal officer" used with reference to a company or any association of persons or any body of individuals means-
- (a) the secretary, treasurer, manager or agent of the company, association or body, or
 - (b) any person connected with the management or administration of the company, association or body upon whom an Agricultural Income-tax Officer has served a notice of his intention of treating him as the principal officer thereof;

(12) "public servant" has the same meaning as in section 21 of the Indian Penal Code;

(13) "received" used with reference to the receipt of agricultural income by a person includes-

(a) receipt by an agent or servant on behalf of a principal or master, respectively;

(b) receipts by other persons which are deemed to be his receipts under the provisions of this Act. and also includes receipts of agricultural income by way of adjustment of accounts with any other person;

(14) "State" means the State of Maharashtra;

(15) "total agricultural income" means the total amount of agricultural income referred to in section 5 and computed in the manner laid down in this Act;

(16) "written down value" means in respect of any irrigation or protective work, or any machinery, plant or other capital asset,-

(a) in the case of works constructed or assets acquired in the previous year, the actual cost to the assessee;

(b) in the case of works constructed or assets acquired in the previous year, the actual cost to the assessee less all depreciation allowable to him under this Act in respect of such work, machinery, plant or other asset, as the case may be.

3. Definition of "Previous year" :-

(1) For the purposes of this Act 'previous year' means-

(a) the financial year immediately preceding the year of assessment; or

(b) if the accounts of the assessee have been made up to a date within the said financial year then, at the option of the assessee, the twelve months ending on such date ; or

(c) in the case of any person or business or class of persons or business not falling within clause (a) or clause (b), such period as may be determined by the Commissioner in this behalf; or

(d) in the case of a business newly set up in the said financial year, the period beginning with the date of the setting up of such

business; and

(i) ending with the said financial year, or

(ii) if the accounts of the assessee have been made up to a date within the said financial year, then, at the option of the assessee, ending on that date, or

(iii) ending with the period, if any, determined under clause (c), as the case may be ; or

(e) in the case of a business newly set up in the twelve months immediately preceding the said financial year-

(i) if the accounts of the assessee have been made up to the date within the said financial year and the period from the date of the setting up of the business to such date does not exceed twelve months, then, at the option of the assessee, such period, or

(ii) if any period has been determined under clause (c), then, the period beginning with the date of the setting up of the business and ending with that period,

(f) where the assessee is a partner in a firm and the firm has been assessed as such, then, in respect of the assessee's share in the agricultural income of the firm, the period determined as the previous year for the assessment of the agricultural income of the firm.

(2) Where an assessee has newly set up a business in the said financial year and his accounts are made up to a date in the year of assessment in respect of a period not exceeding twelve months from the date of such setting up, then, notwithstanding anything contained in sub-clause (iii) of clause (d) of sub-section (1), the assessee shall, in respect of that business, at his option, be deemed to have no previous year for the said year of assessment under that clause and such option shall, in relation to the immediately succeeding assessment year, have effect as an option exercised under sub-clause (i) of clause (e) of sub- section (1).

(3) subject to the other provisions of this section, an assessee may have different previous years in respect of separate sources of his agricultural income.

(4) Where in respect of a particular source of agricultural income or in respect of a business newly set up, an assessee has once

exercised the option under clause (b), or sub-clauses (ii) of clause (d), or sub-clause (i) of clause (e), of sub-section (1) or has once been assessed, then, he shall not, in respect of that source or, as the case may be, business, be entitled to vary the meaning of the expression "previous year" as then applicable to him. except with the consent of the Agricultural Income-tax-Officer and upon such conditions as the Agricultural Income-tax Officer may think fit to impose.

CHAPTER 2

Charge of agricultural income-tax

4. Charge of Agricultural income-tx and rate :-

(1) Agricultural income-tax shall be charged, at the rate specified in sub-section (2), for each financial year, in accordance with and subject to the provisions of this Act, in respect of the total agricultural income of the previous year or previous years of every person:

Provided that, agricultural income-tax shall not be charged on the agricultural income of the Central Government, or any State Government, or any local authority.

(2) Every person, whose total agricultural income of the previous year exceeds thirty-six thousand rupees, shall pay agricultural income-tax in respect of that income at the rate of fifty naye paise for each rupee in excess of thirty-six thousand rupees.

5. Scope of total agricultural income :-

Subject to the provisions of this Act, the total agricultural income of any previous year of any person comprises all agricultural income derived from land situated within the State, and received by him within or without the State, including any land revenue or any local or education cess payable in respect of such land under any law for the time being in force in the State, but does not include-

(a) any agricultural income derived from land situated outside the State; or

(b) any agricultural income derived from property held under trust, or other legal obligation wholly for religious or charitable purposes : and in the case of property so held in part only for such purposes or in the case of any wakf, the income applied thereto.

Explanation :- In this section, "charitable purpose" includes relief of

the poor, education, medical relief and the advancement of any other object of general public utility.

CHAPTER 3

Computation of agricultural income-tax and allowances

6. Heads of charge to agricultural income-tax :-

Save as otherwise provided by this Act, all agricultural income shall, for the purposes of charge of agricultural income-tax and computation of total agricultural income be classified under the following heads, namely:-

(a) Agricultural Income from Rent or Revenue (being agricultural income as defined in sub-clauses (a) and (c) of clauses (1) of section 2;

(b) Agricultural Income from Agriculture (being agricultural income, as defined in sub-clause (b) of clause (1) of section 2.

7. Computation of tax and allowance under the head "Agricultural Income from rent or Revenue." :-

Agricultural income-tax shall be payable by an assessee under the head "Agricultural Income from Rent or Revenue" in respect of all rent and revenue including any local cess, derived from land referred to in sub-clause (a) of clause (1) of section 2 and all income mentioned in sub-clause (c) of clause (1) of that section, included in his total agricultural income and received by him in the previous year, but subject to the allowance in respect of any expenditure incurred by him in the previous year (not being expenditure in the nature of capital expenditure or personal expenditure) laid out wholly or exclusively for the purpose of deriving such agricultural income from such land.

8. Computation of tax and allowances under the head "Agricultural Income from Agriculture" :-

Agricultural income-tax shall be payable by an assessee under the head "Agricultural Income from Agriculture" in respect of all agricultural income derived from land referred to in sub-clause (b) of clause (1) of section 2 included in his total agricultural income and received by him in the previous year, subject to the following allowances, namely :-

(1) the expenditure incurred by the assessee in the previous year-

(a) in cultivating such land:

(b) in performing any process contemplated in item (ii) of sub-clause (b) of clause (1) of section 2 for rendering the produce of such land fit to be taken to market;

(c) in transporting such produce;

(d) in maintaining agricultural implements and machinery in good repair and in providing for the up-keep of cattle for the purpose of such cultivation, process, or transport;

(2) any sum paid by him in the previous year in respect of such land on account of -

(a) land revenue or rent,

(b) any local rate or cess (including any education cess) in respect of such land;

(3) any sum paid by him in the previous year as interest on any loan taken by him, for raising the agricultural produce of such land, for rendering such produce fit to be taken to the market, or for transporting such produce to market.

(4) where his interest in such land is subject to a mortgage or other capital charge, the amount of any interest paid by him in the previous year in respect of such mortgage or charge, and where such land has been acquired, reclaimed or improved by him by the use of borrowed capital, the amount of any interest paid by him in the previous year in respect of such capital:

Provided that, the interest allowable under this clause shall not exceed the interest which the assessee is liable to pay in respect of such mortgage, charge or capital as a borrower under the Bombay Money-lenders' Act, 1946;

(5) any sum paid by him in the previous year on account of the maintenance of any irrigation or protective work or other capital asset for the benefit of the land from which such agricultural income is derived.

Explanation :- "Maintenance" includes current repairs and includes also in the case of protective dykes and embankments, all such works as may be necessary from year to year for repairing any damage or destruction caused by flood or other natural causes;

(6) depreciation at such rate as may be prescribed, in respect of any irrigation or protective work or other capital asset (including

machinery or plant) constructed or acquired for the benefit of the land from which such agricultural income is derived or for the purpose of deriving such agricultural income from such land;

(7) in respect of any machinery or plant used exclusively for agricultural purposes which has been sold or discarded, the amount by which the written down value of the machinery or plant exceeds the amount for which the machinery or plant is actually sold or its scrap value:

Provided that such amount is actually written off in the books of the assessee:

(8) any sum paid by him in the previous year as premium in order to effect any insurance against loss of, or damage to, such land or any crops to be raised or any cattle to be reared thereon;

(9) any other expenditure or the assessee (not being in the nature of capital expenditure or personal expenditure) laid out wholly and exclusively for the purpose of deriving agricultural income from such land;

(10) any other sum which may be prescribed.

9. Income which is partially agricultural and partially from business :-

(1) In the case of income which is partially agricultural income assessable under this Act, and partially income chargeable to income-tax under the head "Profit and gain of business", under the Income Tax Act, agricultural income-tax shall be payable by an assessee in respect of the market value determined in the prescribed manner of any agricultural produce which has been raised by the assessee or received by him as rent-in-kind and which has been utilised as raw material or fuel in such business or the sale receipts of which are included in the accounts of the business, subject to any allowances which may be permissible under the provisions of this Act; Provided that,-

(a) where for the purposes of the assessment of income-tax under the Income-tax Act, the market value of the said produce has been determined, the market value as so determined, shall be taken to be the market value for the purposes of this sub-section;

(b) where there is any common charge on both agricultural income assessable under this Act and income chargeable under the Income

Tax Act, and such charge is an allowance permissible both under this Act and the Income-tax Act, then, if the purpose of the Income-tax Act, the part of such charge which is to be deemed to be the allowance permissible under that Act has been determined under that Act, the remaining part of such charge shall be deemed to be the allowance to which agricultural income assessable under this Act is subject.

(2) For the purposes of the assessment of agricultural income-tax under this section or any rule made thereunder, a certified copy of an order of assessment under the Income-tax Act or a certified copy of an order of any appellate or revising authority or of any Court altering or amending such order of assessment under the provisions of that Act shall be conclusive evidence of the contents of such order.

10. . :-

Where an allowance admissible under section 7,8 or 9 is in respect of a common payment made for the purpose of deriving agricultural income from land partially in and partially without, the State, such allowance shall be calculated as such proportion to the common payment as the agricultural income derived from the land within the State bears to the agricultural income derived from all the land both within and without the State in respect of which such common payment is made.

11. Exemption from assessment :-

Agricultural income-tax shall not be payable on that part of the total agricultural income of a person which he derives as his share of agricultural income of a firm or association of persons which has paid the tax in respect of the said agricultural income.

12. Preventing of double relief :-

No part of any allowance or relief which constitutes an allowance or relief from income-tax chargeable under the Income-tax Act, shall be included in computing the amount of any allowance or relief from assessment due under section 7, 8, or 9.

13. Inclusion to prevent evasion of tax :-

Computation of allowances where lands extend beyond the State In computing the total agricultural income of any individual for the purposes of assessment, there shall be included, -

(a) so much of the total agricultural income of a spouse or minor child of such individual as arises directly or indirectly -

(i) from assets transferred directly or indirectly to the spouse by such individual otherwise than for adequate consideration or in connection with an agreement to live apart,

(ii) from assets transferred directly or indirectly to the minor child, not being a married daughter, by such individual, otherwise than for adequate consideration.

(b) So much of the total agricultural income of any person or association of person as arises from assets transferred, otherwise than for adequate consideration to the person or association by such individual for the benefit of his or her spouse or minor child or both.

CHAPTER 4

Liability to assessment in special cases

14. Liability of guardian, trustee, agent, receiver or administrator :-

Where any person receives any agricultural income derived from land -

(a) as a guardian, trustee or agent of any person being a minor, lunatic or idiot or person residing without the State interested in such land or the agricultural income derived therefrom, or

15. Liability of Court of Wards, Administrator General and Official Trustee, etc. :-

In the case of agricultural income chargeable to agricultural income-tax under this Act, which is received by a Court of Wards, an Administrator-General or an Official Trustee or any trustee or trustees appointed under a trust declared by a duly executed instrument in writing, whether testamentary or otherwise (including the trustee or trustees under any Wakf deed which is valid under the Mussalman Wakf Validating Act, 1913), or a common manager, the agricultural income-tax payable under this Act on such income shall be levied upon, and recoverable from, such Court of Wards, Administrator-General, Official Trustee or such other trustee or trustees or such common manager in the like manner and to the same amount as it would be livable upon, or recoverable from, any person on whose behalf such agricultural income is received and all the provisions of this Act shall apply accordingly.

16. Rateable payment by guardian, trustee, etc. :-

Where the agricultural income received on behalf of any person by

any trustee, agent, receiver, Court of Wards, Official trustee or common manager referred to in sections 14 and 15 is part only of the total agricultural income of such person, the agricultural income-tax payable under this Act shall be assessed on the total agricultural income of such person and the amount of tax so assessed shall be levied upon, and recoverable from such trustee, agent, receiver, Court of Wards, Official trustee or common manager and such person rateably according to the portion of the total agricultural income of such person received by such trustee, agent, receiver, Court of Wards, Official trustee or common manager, as the case may be, and the portion received by such person.

17. Residuary provisions for computation and recovery of tax under sections 14 and 15 :-

(1) In any case falling under the provision of sections 14 and 15, where any agricultural income or any part thereof is not specifically received on behalf of any one person, or where the individual shares of the persons on whose behalf such income is received are indeterminate or unknown, the tax shall be levied and recoverable at the rate provided by section 4 on the total amount of such income.

(2) Nothing contained in sections 14 and 15 shall prevent either the direct assessment of person therein referred to on whose behalf agricultural income is received, or the recovery from such person of the agricultural income-tax payable in respect of such income.

18. Liability in cases of discontinued firms or associations :-

Where agricultural income is received by a firm or association of persons or a body of individuals and the business of such firm or association or body is discontinued or such firm or association or body is dissolved, every person who was a partner of such firm or member of such an association or body at the time of such discontinuance or dissolution shall be jointly and severally liable to assessment on such agricultural income and for the amount of agricultural income-tax payable under this Act by such firm or association or body, and all the provisions of this Act shall, so far as may be, apply to such assessment.

19. Agents to include persons treated as such :-

Any person employed by or on behalf of a person residing without the State, or through whom in the course of any business

connection such person is in the receipt of any agricultural income upon whom the Agricultural Income Tax Officer has caused a notice to be served of his intention of treating such person as the agent of the non-resident person, shall for the purposes of this Act be deemed to be such agent:

Provided that, no person shall be deemed to be agent of a non-resident person unless he has had an opportunity of being heard by the Agricultural Income- tax Officer as to his liability.

CHAPTER 5

Agricultural income-tax authorities and tribunal

20. Agricultural Income-tax Authorities :-

(1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be called the Commissioner of Agricultural Income-tax.

(3) The Commissioner shall have jurisdiction over the whole State of Maharashtra, and an Additional Commissioner of Agricultural Income-tax, if any, be appointed shall have jurisdiction over the whole of the State or where the State Government so directs, over any local area thereof. All other officers shall have jurisdiction over such local areas, as the State government may specify.

(4) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and an Additional Commissioner, if any be appointed, shall, save as otherwise directed by the State Government, have and exercise within his jurisdiction all the powers and perform all the duties conferred or imposed on the Commissioner by or under this Act,

(5) A Deputy Commissioner shall have and exercise in the area within his jurisdiction all the powers, and shall perform all the duties, conferred or imposed on the Commissioner, by or under this Act; but the Commissioner may, by order to be published in the Official Gazette, direct that any Deputy Commissioner, or all Deputy Commissioners generally, shall not exercise such powers or perform such duties as are specified in the order; and thereupon such Deputy Commissioner or, as the case may be, all Deputy Commissioners shall cease to exercise those powers and perform those duties. The Commissioner may, in like manner revoke any such direction, and thereupon, the powers or duties exercisable or

performable by such Deputy Commissioner or, as the case may be all Deputy Commissioners before such direction was issued, shall be restored to him or them.

(6) Assistant Commissioners, Agricultural Income-tax Officers, and other officers shall within their jurisdiction, exercise the powers conferred and perform the duties imposed on them (if any) by this Act and also exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may, subject to such conditions and restrictions as the State Government may, by general or special order impose, by order in writing delegate to them either generally, or as respects any particular matter or class of matters.

(7) The State Government may, subject to such restrictions and conditions (if any), as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioners or Deputy Commissioners) conferred on that Government by sub-section (2) and (3).

(8) No person shall be entitled to call in question the territorial jurisdiction of any officer or person appointed under sub-section (2), after the expiry of sixty days from the date of receipt by such person of any notice under this Act, issued by such officer or person. If within the period aforesaid, an objection is raised as to the jurisdiction of any such officer or person by submitting a memorandum to him, the officer or person shall refer the question to the Commissioner who shall after giving the person raising the objection a reasonable opportunity of being heard, make an order determining the question. The order made by the Commissioner shall be final.

(9) All officers and persons appointed under sub-section (2) shall be subordinate to the Commissioner; and the subordination of officers (other than the Commissioner) and of persons, amongst themselves shall be such as is prescribed.

21. Tribunal :-

Notwithstanding anything contained in the Bombay Sales Tax Act, 1959, the Tribunal constituted under that Act, shall also be the Tribunal for the purpose of hearing appeals under this Act, and accordingly, the provisions of section 21 of that Act (including any regulations made thereunder with such modifications (if any)

therein as circumstances may require) shall also apply to and in relation to such Tribunal, for the purposes of this Act.

CHAPTER 6

Procedure for assessment

22. Return of agricultural income, where the annual income exceeds Rs. 36000 per annum :-

(2A) Notwithstanding any extension of time for submission of return granted under the provisio to sub-section (1) or sub-section (2) before the commencement of the Maharashtra Agricultural Income-tax (Amendment) Act, 1964, every person whose agricultural income is assessable under section 9 and who has become liable to pay agricultural income-tax under this Act in respect of any previous year shall submit a return in the manner hereinbefore provided, not later than ninety days from the date of such commencement.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of these sub-sections discovers any omissions or wrong statement therein, he may furnish a return or revised return, as the case may be, at any time before the assessment is made,

(4) The assessee furnishing a return as aforesaid shall first pay into a Government treasury, in the manner prescribed, the whole of the tax due from him according to such return; and where he furnishes a revised return and such revised return shows that a larger amount of tax than already paid is payable shall likewise pay into a Government treasury the extra amount of tax.

23. Assessment :-

(1) Where a return has been made under section 22, and the Agricultural Income-tax Officer is satisfied without requiring the presence of the assessee or the production by him of any evidence that the return is correct and complete, he shall assess the total agricultural income of the assessee, and shall determine the sum payable by him on the basis of such return.

(2) Where a return has been made under section 22 but the Agricultural Income-tax Officer is not satisfied without requiring the presence of the assessee or the production of evidence that the return is correct and complete, he shall serve on the assessee a

notice requiring him, on a date to be specified therein, either to attend at the Agricultural Income-tax Officer or to produce or to cause to be there produced any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice issued under sub-section (2) or as soon afterwards as may be, the Agricultural Income-tax Officer, after hearing such evidence as the assessee may produce and such other evidence as that Officer may require, on specified points shall, by an order in writing, assess the total agricultural income of the assessee, and determine the sum payable by him on the basis of such assessment.

(4) The power conferred by sub-section (2) and (3) shall not, except with the permission of the Commissioner, be exercised by the Agricultural Income-tax Officer in the case of agricultural income which is assessed under the provisions of sub-section (2) of section 9 and regarding which an assessee has submitted together with his return under section 22, a certified copy of an assessment order under the Income-tax Act.

24. Tax on deceased person payable by representative :-

(1) Where a person dies his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the charge the agricultural income-tax assessed as payable by such person, or any agricultural income-tax which would have been payable by him under this Act, if he had not died.

(2) Where a person dies before the publication of the notice referred to in sub-section (1) of section 22 or before he is served with a notice under sub-section (2) of that section or section 41, as the case may be, his executor, administrator, or other legal representative shall, on the serving of the notice under sub-section (2) of section 22, or as the case may be, under section 41, comply therewith, and the Agricultural Income-tax Officer may proceed to assess the total agricultural income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(3) where a person dies without having furnished a return which he has been required to furnish under the provisions of section 22 or having furnished a return which the Agricultural Income-tax Officer has reason to believe to be incorrect or incomplete, the Agricultural

Income-tax Officer may make an assessment of the total agricultural income of such person and determine the agricultural income tax payable by him on the basis of such assessment; and for this purpose may by the issue of the appropriate notice which would have had to be served upon the deceased person had he survived, require from the executor, administrator or other legal representative of the deceased person any accounts, documents or other evidence which he might under the provisions of sections 9, 22 and 23 have required from the deceased person .

25. Change in constitution a firm or ownership of business :-

(1) Where at the time of making an assessment under section 23, it is found that a change has occurred in the constitution of a firm, or that a firm has been newly constituted, the assessment shall be made on the firm as constituted, at the time of making the assessment.

26. Assessment in case of discontinued firm or association :-

(1) Where agricultural income is received by a company, firm or association of persons or body of individuals and the business through which such agricultural income is received by such company, firm, association or body is discontinued in any year, an assessment may be made in that year on the basis of the agricultural income received during the period between the end of the previous year and the date of such discontinuance in addition to the assessment, if any, made on the basis of the agricultural income so received in the previous year.

(2) Any person discontinuing any such business shall give to the Agricultural Income-tax Officer a notice of such discontinuance within thirty days thereof, and where any person fails to give the notice, required by this sub-section, the Agricultural Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of agricultural income-tax subsequently assessed on him in respect of any agricultural income of the company, firm or association of persons or body of individual up to the date of the discontinuance of its business.

27. Assessment after partition of a Hindu undivided family :-

(2) Where such an order has been passed, the Agricultural Income-

tax Officer shall make an assessment of the total agricultural income received by or on behalf of the joint family as such, as if no partition had taken place, and each member or group of members shall, in addition to any agricultural income-tax for which he or it may be separately liable, be liable for a share of the agricultural income-tax on the agricultural income so assessed according to the portion of the joint family property allotted to him or it; and the Agricultural Income-tax Officer shall make assessment accordingly on the various members and groups of members in accordance with the provisions of section 23:

Provided that all the members and groups of members whose joint family property has been partitioned during the previous year shall be liable jointly and severally for the agricultural income-tax assessed on the total agricultural income received by or on behalf of the joint family as such up to the date of partition.

(3) Where such an order has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed for the purposes of this Act to continue to be a Hindu undivided family.

28. Cancellation of assessment where cause is shown :-

Where an assessee within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Agricultural Income- tax Officer, that he was prevented by sufficient cause from making the return required by section 22 or that he did not receive the notice issued under subsection (5) of that section or subsection (2) of section 23 or that he had not a reasonable opportunity to comply or was prevented by sufficient cause from complying, with the terms of the last mentioned notices, the Agricultural Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 23.

29. Penalty for concealment of income :-

(2) No order imposing a penalty under sub-section (1) shall be made, unless such person has been heard ,or has been given a reasonable opportunity of being heard.

(3) No prosecution for an offense against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

30. Notice of demand :-

Where any agricultural income-tax or penalty or other sum is due in consequence of any order passed under or in pursuance of this Act the Agricultural Income-tax Officer shall serve upon the assessee or other person liable to pay such tax or penalty a notice of demand in the prescribed form specifying the sum so payable.

31. Appeal against assessment under this Act :-

(2) The appeal shall, subject to the provisions of section 38, be presented within sixty days of receipt of the notice of demand relating to the assessment or penalty objected to or of the intimation of refusal to pass an order under sub-section 28 or of the intimation of an order under section 53 or 56, as the case may be,

(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

32. Hearing of appeal :-

(2) The Assistant Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or cause further inquiry to be made by the Agricultural Income-tax Officer.

(3) The Assistant Commissioner may, at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Assistant Commissioner is satisfied that the omission of that ground from the form of appeal was not willful or unreasonable.

(5) The Assistant Commissioner shall, on the conclusion of the appeal, communicate the orders passed by him to the assessee and to the Commissioner.

33. Procedure of appeal to Tribunal :-

(1) Any assessee objecting to an order passed by an Assistant Commissioner under section 29 or section 32 may appeal to the Tribunal within sixty days of the date on which such order is communicated to him.

(2) the Commissioner may, if he object to an order passed by an Assistant Commissioner under section 32, direct the Agricultural Income-tax Officer to appeal to the Tribunal against such order ; and in such case the Agricultural Income-tax Officer shall, subject to the provisions of section 38, make the appeal within sixty days

from the date on which the order is communicated to the Commissioner by the Assistant Commissioner.

(3) An appeal to the Tribunal shall be in the prescribed form and shall be verified in the prescribed manner.

(4) The Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders as it thinks fit, and shall communicate such orders to the assessee and to the Commissioner.

(5) Save as provided in section 39, the orders passed by the Tribunal on appeal shall be final.

(6) Where an appeal is made to the Tribunal under this section, the costs shall be in the discretion of the said Tribunal.

34. Power of revision by Commissioner :-

35. Non-appealable orders :-

No appeal and no application for revision shall lie against,-

(1) a notice issued under this Act calling upon an assessee for assessment or asking an assessee to show cause as to why he should not be prosecuted for an offense under this Act, or

(2) an order pertaining to the seizure or retention of account books, registers and other documents, or

(3) an order sanctioning a prosecuting under this Act.

36. Court-fee on appeal and application for revision :-

Notwithstanding anything contained in the Bombay Court-fees Act, 1959, an appeal preferred under section 31 or section 33 and an application for revision made under section 34 shall bear a court-fee stamp of such value not exceeding one hundred rupees as may be prescribed.

37. Application of sections 4 and 12 of Limitation Act IX of 1908 :-

In Computing of the period laid down under section 31, 33, 34 and 39, the provision of sections 4 and 12 of the Indian Limitation Act, 1908 shall, so far as may be, apply.

38. 38 :-

An appellate authority may admit any appeal under sections 31 or 33 and the Commissioner may admit an application under section

34 after the period of limitation laid down in the said sections, if the appellant or the applicant, satisfies the appellate authority or the Commissioner, as the case may be, that he had sufficient cause for not preferring the appeal or making the application, within such period.

39. Extension of period of limitation in certain cases :-

(2) If, on any application being made under sub-section (1), the Tribunal refuses to state the case on the ground that no question of law arises, the assessee or the Commissioner, as the case may be, may, within ninety days from the date on which he is served with notice of the refusal, apply to the High Court, and the High Court may, if it is not satisfied of the correctness of the decision of the Tribunal, requires the Tribunal to state the case and to refer it and on receipt of any such requisition, the Tribunal shall state the case and refer it accordingly.

(3) If, on any application being made under sub-section (1), the Tribunal rejects it on the ground that it is time-barred, the assessee or the Commissioner, as the case may be, may, within sixty days from the date on which he is served with notice of the rejection, apply to the High court, and the High Court, if it is not satisfied of the correctness of the Tribunal's decision, may require the Tribunal to treat the application as made within the time allowed under sub-section (1).

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Tribunal to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court, upon the hearing of any such case shall decide the questions of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send a copy of such judgment under the seal of the Court and the signature of the Registrar to the Tribunal which shall pass such orders as are necessary to dispose of the case conformably to such judgment.

(6) Where a reference is made to the High Court, the costs shall be in the discretion of the Court.

(8) Section 5 of the Indian Limitation Act, 1908, shall apply to an

application to the Tribunal under sub-section (1) or to the High Court under sub-section (2) or sub-section (3).

40. Reference to be heard by a bench of the High Court and appeal to lie in certain cases to the Supreme Court :-

(1) When any case has been referred to the High Court under section 39, it shall be heard by a Bench of not less than two judges of the High Court, and in respect of such case the provisions of section 98 of the Code of Civil Procedure, 1908, shall, so far as may be, apply, notwithstanding anything contained in the Letters Patent of the High Court or in any other law for the time being in force.

(2) An appeal shall lie to the Supreme Court from any judgment of the High Court delivered on a reference made under section 39 in any case which the High Court certifies to be a fit one for appeal to the Supreme Court.

(4) Where the judgment of the High Court is varied or reversed in appeal under this section, effect shall be given to the order of the Supreme Court in the manner provided in sub-section (5) and (7) of section 39 in the case of a judgment of the High Court.

41. Income escaping assessment :-

(2) No order of assessment under section 23 or of assessment or reassessment under sub-section (1) shall be made after the expiry, in any case in which section 9 or clause (c) of such-section (1) of section 29 applies, of eight years and, in other case, of five years from the end of the year in which the agricultural income was first assessable:

Provided that nothing contained in this sub-section shall apply to a reassessment made in pursuance of an order made under section 32, section 33, section 39 or section 40.

42. Provision for rounding off :-

In the determination of the amount of agricultural income-tax or of a refund payable under this Act, a fraction of a naya paisa, shall be ignored.

43. Power to take evidence on oath etc :-

The Agricultural Income-tax Officer, the Assistant Commissioner and the Tribunal shall, for the purpose of this Chapter, and the Commissioner shall; for the purpose of section 34, have the same power as are vested in a Court under the Code of Civil Procedure,

1908, when trying a Suit in respect of the following matters, namely:-

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of documents; and

(c) issuing commissions for the examination of witness; and any proceeding before an Agricultural Income-tax Officer, Assistant Commissioner or the Tribunal under this Chapter or before the Commissioner under section 34, shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code.

44. Power to call for information :-

The Agricultural Income-tax Officer or Assistant Commissioner may, for the purposes of this Act,-

(1) require any firm or Hindu undivided family to furnish him with a return of the members of the firm or of the manager or adult male members of the family, as the case may be, and of their addresses;

(2) require any person whom he has reason to believe to be a trustee, guardian, common manager or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, common manager, or agent, and of their addresses.

45. Power to inspect the register of members of any company :-

The Agricultural Income-tax Officer or any person authorised by him in writing in this behalf may inspect and, if necessary, take copies or cause copies to be taken of any register of the members, debenture-holders or mortgages of any company or of any entry in such register.

46. Accounts :-

(1) Every assessee and every other person (being a person who receives agricultural income from land) who is required so to do by an Agricultural Income-tax Officer by notice served on him in the prescribed manner, shall keep a true account of all agricultural income received by him.

(2) If the Agricultural Income-tax Officer considers that the accounts kept are not sufficiently clear or intelligible to enable him

to determine whether or not a person is liable to agricultural income tax during any year or are so kept as not to enable a proper scrutiny of the returns mentioned in section 22 or any statement in verification mentioned in section 22, the Agricultural Income-tax Officer may require such person by notice in writing to keep such accounts in such form or manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3) the Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any assessee or by notification in the Official Gazette direct any class of assesses to maintain accounts and records showing such particulars regarding their agricultural income (including all matters incidental thereto) in such form, and in such manner, as may be specified by him.

47. Production and inspection of accounts and search of premises :-

(1) The Commissioner may, subject to such conditions as may be prescribed require any assessee to produce before him any accounts or documents or to furnish any information, relating to stocks of any agricultural produce raised or received by him or relating to sales or deliveries of such produce or any other information relating to his business from which any agricultural income is received by him, as may be necessary for the purposes of this Act.

(2) all account, registers and documents relating to stocks of any agricultural produce raised or received by him or relating to sales or deliveries of such produce or to the business aforesaid shall at all reasonable times be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts therefrom as appear to him necessary for the purposes of this Act.

(3) If the Commissioner has reason to believe that any assessee has evaded or is attempting to evade the payment of any agricultural income-tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the assessee as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under his Act or for a prosecution.

(4) for the purpose of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any assessee, or any other place where the Commissioner has reason to believe that the assessee keeps or is for the time being keeping any accounts, registers or documents referred to in sub-section (2).

48. Power to collect statistics :-

(1) If the State Government considers that for the purposes of the better administration of this Act, it is necessary so to do, it may, by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with by or under this Act.

(2) Upon such direction being made, the State Government or any person or persons authorised by it in this behalf may, by notification in the Official Gazette, and by notice in any newspapers or in such other manner as in its or his opinion is best calculated to bring the notice to the attention of the assessee, call upon all assessee or any class of assessee to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which, the persons to whom or, the authorities to which such information or returns should be furnished, the particulars which they should contain and the intervals in which such information or return should be furnished, shall be such as may be prescribed.

CHAPTER 7

Recovery of tax and penalties

49. . :-

50. Mode and time of Recovery :-

(2) For the purposes of sub-section (1), the Agricultural Income-tax Officer may direct the recovery of any sum less than half the amount of the arrears and may enhance the sum so directed to be recovered from time to time in the case of a continuing default, so however that the total sum so directed to be recovered shall, not exceed half the amount of the arrears payable.

(3) The Agricultural Income-tax Officer aforesaid may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee who is in default or is deemed to be in default; and the Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land revenue.

51. Special mode of recovery :-

Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee, require-

(a) any person from whom any amount of money is due, or may become due, to an assessee on whom a notice of demand has been served under sec. 30, or

(b) any person who holds or may subsequently hold money for or on account of such assessee.

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of which a notice of demand has been so issued or the whole of the money when it is equal to or less than that amount.

Explanation.- For the purpose of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such assessee to such person.

The Commissioner may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of such assessee and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

Any person discharging any liability to such assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the assessee for tax and penalty, whichever is less.

Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee, or that he does not hold any money for or on account of the assessee, then, nothing

contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

Any amount of money which a person is required to pay to the Commissioner, or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue.

52. Recovery of Penalties :-

Any sum imposed by way of penalty or awarded by way of costs under this Act shall be recoverable in the manner provided in this Chapter for the recovery of arrears of agricultural income-tax.

CHAPTER 8

Refunds

53. Refunds :-

(1) If any person satisfies the Agricultural Income-tax Officer that the amount of agricultural income-tax paid by him or on his behalf or treated as paid on his behalf for any year exceeds the amount with which he is properly chargeable under this Act for that year, he shall be entitled to a refund of any such excess.

(2) The Assistant Commissioner in the exercise of his appellate power or the Commissioner in the exercise of his powers of revision if satisfied to the like effect shall cause a refund to be made by Agricultural Income-tax Officer of any amount found to have been wrongly paid or paid in excess.

(3) Where agricultural income of one person is included under any provision of this Act in the total agricultural income of any other person, such other person only shall be entitled to a refund under this section in respect of such agricultural income.

(4) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid, or to authorise the revision of any assessment or other matter which has become final and conclusive, or the review by any officer of a decision of his own which is subject to appeal or revision or where any relief is specifically provided else where in this Act, to entitle any person to any relief other or greater than that relief.

54. Reciprocal relief in respect of double taxation with other Governments :-

(1) The State Government may, by notification in the Official Gazette, make provision for the granting of relief in respect of agricultural income on which both agricultural income-tax under this Act and other income-tax have been paid.

(2) for the purposes of this section "other income-tax" means any income-tax, super-tax or sur-tax charged under any law in force of any State other than the State of Maharashtra where the laws of such State provide for relief in respect of tax charged on income both in such State and in this State which appears to the State Government to correspond to the relief which may be granted under this section.

55. Power to set off amount of refunds against tax remaining payable :-

Where under any of the provisions of this Act, a refund is found to be due to any person, the Agricultural Income-tax Officer, the Assistant Commissioner or the Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded, or any part of that amount against the agricultural income-tax, if any, remaining payable by the person to whom the refund is due.

56. Power of representatives of deceased person or persons disabled to make claim on his behalf :-

Where through death, incapacity, bankruptcy, liquidation or other cause a person who would but for such cause have been entitled to a refund under any of the provisions of this Act, or to make a claim under section 53 is unable to receive such refund or to make such claim, his executor, administrator or other legal representative, or the trustee or receiver, as the case may be, shall be entitled to receive such refund or to make such claim for the benefit of such person or his estate.

57. Limitation of claims of refunds :-

No claim to any refund of agricultural income-tax under this Chapter shall be allowed unless it is made within two years from the date of the final order of assessment.

CHAPTER 9

Offenses and penalties

58. Failure to make payments or deliver returns or statements or allow inspections :-

(2) If a person after having been convicted of any offense referred to in sub-section (1) continues to commit such offense, he shall be punished for each day after the first during which such offense continues with a daily fine not exceeding one hundred rupees.

59. False statement in declaration :-

If a person makes a statement in a verification mentioned in section 22 or sub-section (3) of section 31 or sub-section (3) of section 33 which is false, and which he either knows or believes to be false, or does not believe to be true, he shall, on conviction, be punished with simple imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both.

60. Prosecution to lie at the instance of Commissioner :-

(1) A person shall not be proceeded against for an offense under section 58 or section 59 except at the instance of the Commissioner.

(2) The Commissioner may, subject to such conditions as may be prescribed, either before or after the institution of proceedings compound any such offense.

61. Disclosure of information by public servant :-

(1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Act, or in any evidence given or affidavit or deposition made in the course of any proceedings under this Act (other than proceedings under this Chapter) or in any record of any assessment proceedings or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as provided in sub-section (3), be entitled to require any servant of the Government to produce before it any such statement, return, accounts, documents or record or any part thereof or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction be punished with imprisonment which may extend to six months or with fine or, with both.

62. . :-

(1) No information of any individual return and no part of any individual return, with respect to any matter given for the purposes of section 48 shall, without the previous consent in writing of the owner for the time being or his authorised agent, be published in such manner as to enable any particulars to be identified as referring to a particular assessee ; and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2) Except for the purposes of prosecution under this Act, or under the Indian Penal Code or the Defense of India Ordinance, 1962 or any rules or orders made thereunder, no person who is not engaged in the collection of statistics under section 48 or in the administration of this Act shall be permitted to see or have access to any information or any individual return referred to in that section.

(4) If any person engaged in connection with the collection of statistics under section 48 willfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purpose of the prosecution of an offense under this Act or under the Indian Penal Code or the Defense of India Ordinance, 1962 or any rules or orders made thereunder, he shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both.

62A. Publication and disclosure of information respecting assesseees and other persons in public interest :-

(1) Notwithstanding anything contained in sections 61 and 62, if the State Government is of option that it is necessary or expedient in the public interest to publish or disclose the names of any assesseees or other persons and any other particulars relating to any proceedings under this Act in respect of such assesseees and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

63. . :-

64. Cognizance of offenses :-

No court shall take cognizance of any offense punishable under

sub-section (2) of section 61 or sub-section (4) of section 62 except with the previous sanction of the State Government.

CHAPTER 10

Miscellaneous

65. Appearance before any authority in proceedings :-

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this section may within one month of the date of communication of such order, appeal to the Tribunal to have the order cancelled.

(5) The order of the Commissioner shall not take effect until one month of the making thereof or when an appeal is preferred, until the appeal is decided.

(6) The Commissioner may at any time suo motu or on an application made to him in this behalf, revoke any order made against any person under sub-section (2) and thereupon, such person shall cease to be disqualified.

66. Place of assessment :-

(1) Where an assessee is a company having a registered office in the State, it shall be assessed by the Agricultural Income-tax Officer of the area in which such registered office is situated.

(2) Where an assessee is a company not having a registered office in the State or is a firm or other association of individuals or body of persons, it shall be assessed by the Agricultural Income-tax Officer of the area where the principal accounts relating to its agricultural income are kept.

(4) Where an option is exercisable by an assessee under the proviso to sub-section (3), he shall exercise such option within thirty days of the publication of the notice under sub-section (1) of section 22 or where a notice under sub-section (2) of that section is served, within thirty days from the service of such notice.

(5) where an assessment has been made under this Act by an Agricultural Income-tax Officer, no objection relating to the place of assessment shall lie against such assessment.

(6) Subject to the provisions of this section, every Agricultural Income- tax Officer shall have all the powers conferred by or under this Act on the Agricultural Income-tax Officer in respect of any agricultural income derived from land situated within the area to which he is appointed.

67. Power to transfer proceeding :-

The Commissioner may, after due notice to the parties, by order in writing transfer any proceedings or class of proceedings under any provision of this Act from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding already transferred under this section) from one such officer to another or to himself.

68. Transfer to defraud revenue void :-

Where, during the pendency of any proceeding under this Act, any assessee creates a charge on, or parts with the possession by way of sale, mortgage, exchange or any other mode of transfer whatsoever of any of his land from which agricultural income is received by him in favor of any other person with the intention to defraud the revenue, such charge or transfer shall be void as against any claim in respect of any agricultural income-tax or any other sum payable by the assessee as a result of the completion of the said proceedings:

Provided that, such charge or transfer shall not be void if made for valuable consideration and without notice of the pendency of proceeding under this Act.

69. Service of notices :-

(1) A notice or requisition under this Act may be served on the person therein named either by post, or as if it were a summons issued by a court under the Code of Civil Procedure, 1908.

70. Indemnity :-

Every person retaining or paying any tax in pursuance of this Act in respect of agricultural income belonging to another person is hereby indemnified for the retention or payment thereof.

71. Bar of suits in Civil Courts :-

No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceedings shall lie against any officer of the Government for anything in good faith done or intended to be done under this

Act.

72. Power to make rules :-

(1) the State Government may, subject to the condition of previous publication, make rules consistent with the provisions of this Act for carrying out the purposes of this Act.

(3) Every rule made under this section shall be laid, as soon as may be, after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall from the date of publication of a notification in the Official Gazette of such decision, have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.